LAND VALUATION

The proper value of the land portion of real estate parcels is the foundation for much of the appraisal enterprise. For the 2013 Reappraisal, the valuation of land will concentrate on:

1. Re-developing the existing base land models;
2. On-going, updating, and calibrating values in the growth areas;
3. Identifying the outliers and making the appropriate manual adjustments.

All land sales will be closely monitored during the 2013 Reappraisal, and adjustments made to the preliminary model values if changing market conditions warrant it. Land valuation will not be strictly a sequential event that occurs prior to valuing the entire parcel, thus resulting in "old" land values, especially in a changing market.

Residential Lots Residential lots will be valued by using a computer assisted land-pricing (CALP) system to calibrate the models. This value group is the most amenable to computer-generated values.

Commercial Land Commercial land will also be valued using a computer assisted land-pricing (CALP) system to calibrate the models.

A functioning integrated geographic information system (GIS) will greatly facilitate the land pricing. Appraisers will be able to quickly identify corner locations, closeness to interstate exits, zoning, common ownership, irregular shapes, narrow frontage, wetlands, etc., any or all of which can greatly affect the valuation of commercial land.

Small Acreage Tracts Small tracts will be modeled by using spreadsheets also. The results will be uploaded (or imported) as override values into the IAS. Outliers will be identified and adjusted manually.

Large Acreage Tracts Large tracts will be valued by developing spreadsheet values from models. The values will be entered into the IAS as manual overrides. Outliers will be identified, analyzed, and adjusted if necessary.

800410 ASSESSOR

ACCT	DESCRIPTION	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 AMENDED BUDGET	FY 10 PROPOSD BUDGET	FY 11 PROPOSED BUDGET
	800410 ASSESSOR						
	43 ASSESSOR						
4210	REIMB & GRANTS - MPHS	-1,935,371	0	0	0	-1,950,000	0
4215	REIMB - OTHER LOCAL GOVT	-434,244	0	0	0	-450,000	0
	42 - Local Revenue	-2,369,615	0	0	0	-2,400,000	0
4330	STATE GRANTS	-327,692	-319,610	-317,896	-302,873	-263,983	-263,983
	43 - State Revenue	-327,692	-319,610	-317,896	-302,873	-263,983	-263,983
	Revenue	**-2,697,307**	**-319,610**	**-317,896**	**-302,873**	**-2,663,983**	**-263,983**
5102	SALARIES & LABOR	1,196,529	1,238,146	1,183,571	1,289,008	1,289,008	1,289,008
5115	RAISES	0	0	0	0	38,670	78,501
	51A - Salaries	1,196,529	1,238,146	1,183,571	1,289,008	1,327,678	1,367,509
5254	OVERTIME	13,658	577	0	10,612	10,612	10,612
5257	CHARGE PAY	0	0	6,625	6,500	6,500	6,500
5281	RETIREMENT/SICK PAY	0	21	5,771	0	0	0
	52A - Other Compensation	13,658	598	12,396	17,112	17,112	17,112
5509	FRINGES ASSOCIATED WITH RAIS	0	0	0	0	7,873	17,160
5510	RETIREMENT SYSTEM CO A	161,535	163,528	81,462	90,686	93,924	103,641
5511	RETIREMENT INSURANCE OPEB	0	0	75,513	87,447	97,163	106,879
5515	FICA	0	0	427	0	0	0
5516	MEDICARE COVERAGE - MQFE	11,574	11,675	11,114	18,939	18,939	18,939
5520	GROUP LIFE INSURANCE	8,842	8,779	7,751	8,765	8,765	8,765
5543	CIGNA INSURANCE	129,322	133,323	133,839	164,001	167,140	182,328
5560	LONG TERM DISABILITY	7,960	13,660	17,114	20,624	20,624	20,624
5591	OJI EXPENSE	18,547	18,775	18,145	19,981	19,980	19,980
5592	UNEMPLOYMENT COMP	3,950	3,999	3,851	4,241	4,241	4,241
	55 - Fringe Benefits	341,730	353,739	349,216	414,684	438,649	482,557
	Salaries & Fringe Benefits	**1,551,917**	**1,592,483**	**1,545,183**	**1,720,804**	**1,783,439**	**1,867,178**
6016	DATA PROCESSING SUPPLIES	12,355	16,729	18,359	21,718	21,718	21,718
6052	OFFICE SUPPLIES	863	42	0	10,000	10,000	10,000
6054	PAPER PRODUCTS	0	0	1,248	3,500	3,500	3,500
6064	PHOTO, MAPS & BLUEPRINTS	1,110	0	0	4,000	4,000	4,000
6068	POSTAGE	5,000	0	15,000	6,300	15,260	15,260
	60 - Supplies	19,328	16,771	34,607	45,518	54,478	54,478
6404	ADVERTISING	2,688	31	0	1,000	1,000	1,000

800410 ASSESSOR

ACCT	DESCRIPTION	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 AMENDED BUDGET	FY 10 PROPOSD BUDGET	FY 11 PROPOSED BUDGET
6446	LOCAL TRANSPORTATION	23,446	19,176	20,293	25,000	25,000	25,000
6461	PRINTING - OUTSIDE	1,711	5,133	0	10,000	10,000	10,000
	64 - Services	27,845	24,340	20,293	36,000	36,000	36,000
6634	OUTSIDE CONSULTANT FEES	0	50,000	0	70,000	70,000	70,000
	66 - Professional & Contracted Services	0	50,000	0	70,000	70,000	70,000
6780	MAINT EQUIPMENT	77,657	49,356	66,506	91,743	91,743	91,743
6795	RENT - EQUIPMENT	6,716	3,212	0	2,000	2,000	2,000
	67 - Rent, Utilities & Maint	84,373	52,568	66,506	93,743	93,743	93,743
6852	PRINTING INSIDE	0	0	0	1,000	1,000	1,000
	68 - Interdepartmental Charges/Expenditu	0	0	0	1,000	1,000	1,000
7003	COMPUTER HDWE & SOFTWARE	0	187,917	61,528	0	90,000	90,000
	70 - Asset Acquisitions	0	187,917	61,528	0	90,000	90,000
	Operating & Maintenance	131,546	331,596	182,934	246,261	345,221	345,221
	Expenditures	1,683,463	1,924,079	1,728,117	1,967,065	2,128,660	2,212,399
43	TOTAL	-1,013,844	1,604,469	1,410,221	1,664,192	-535,323	1,948,416

800401 ASSESSOR OPERATIONS

ACCT	DESCRIPTION	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 AMENDED BUDGET	FY 10 PROPOSD BUDGET	FY 11 PROPOSED BUDGET
	800401 ASSESSOR OPERATIONS						
	43 ASSESSOR						
4257	OUTSIDE SALES	-9,516	-9,621	-8,829	-5,000	-5,000	-5,000
	42 - Local Revenue	-9,516	-9,621	-8,829	-5,000	-5,000	-5,000
4330	STATE GRANTS	0	0	-14,729	-16,500	-18,375	-18,375
	43 - State Revenue	0	0	-14,729	-16,500	-18,375	-18,375
	Revenue	**-9,516**	**-9,621**	**-23,558**	**-21,500**	**-23,375**	**-23,375**
5102	SALARIES & LABOR	5,182,067	5,387,002	5,447,433	5,486,363	5,486,363	5,486,363
5109	TEMPORARY LABOR	0	0	0	330,798	330,798	330,798
5115	RAISES	0	0	0	0	164,591	334,120
	51A - Salaries	5,182,067	5,387,002	5,447,433	5,817,161	5,981,752	6,151,281
5251	OVERTIME/HOLIDAY PAY	0	949	0	0	0	0
5254	OVERTIME	24,311	3,678	6,708	50,000	50,000	50,000
5257	CHARGE PAY	0	0	14,729	16,500	16,500	16,500
5269	SHIFT DIFFERENTIAL	0	0	99	0	0	0
5281	RETIREMENT/SICK PAY	5,771	5,771	17,518	0	0	0
	52A - Other Compensation	30,082	10,398	39,054	66,500	66,500	66,500
5509	FRINGES ASSOCIATED WITH RAIS	0	0	0	0	33,509	73,035
5510	RETIREMENT SYSTEM CO A	661,571	687,587	357,457	385,200	398,958	440,229
5511	RETIREMENT INSURANCE OPEB	0	0	333,012	371,443	412,715	453,986
5515	FICA	14,963	11,167	15,039	20,509	20,509	20,509
5516	MEDICARE COVERAGE - MQFE	51,063	53,009	54,757	85,313	85,313	85,313
5520	GROUP LIFE INSURANCE	35,898	36,522	34,963	37,308	37,307	37,307
5540	BLUE CROSS PPO INSURANCE	33,117	36,094	23,074	22,912	15,220	16,604
5543	CIGNA INSURANCE	504,870	518,035	560,384	647,055	674,546	735,842
5560	LONG TERM DISABILITY	34,518	60,793	79,664	87,782	87,782	87,782
5591	OJI EXPENSE	79,855	81,518	82,786	90,166	90,166	90,166
5592	UNEMPLOYMENT COMP	17,095	17,454	17,673	19,138	19,138	19,138
	55 - Fringe Benefits	1,432,950	1,502,179	1,558,809	1,766,826	1,875,163	2,059,911
5635	LAPSE TIME RESTRICTION	0	0	0	-164,044	-164,044	-164,044
	56A - Salary Restriction	0	0	0	-164,044	-164,044	-164,044
	Salaries & Fringe Benefits	**6,645,099**	**6,899,579**	**7,045,296**	**7,486,443**	**7,759,371**	**8,113,648**
6016	DATA PROCESSING SUPPLIES	48,084	46,324	68,442	23,282	58,282	58,282
6024	EMPLOYEE RECOGNITION PROG	1,521	511	629	200	200	200

800401 ASSESSOR OPERATIONS

ACCT	DESCRIPTION	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 AMENDED BUDGET	FY 10 PROPOSD BUDGET	FY 11 PROPOSED BUDGET
6026	EXPENDABLE FURN & EQUIP	973	5,818	0	5,000	5,000	5,000
6028	FOOD & FEED PURCHASES	134	21	0	1,000	1,000	1,000
6042	MATERIALS & SUPPLIES	824	196	459	8,200	8,200	8,200
6048	MEMBERSHIP, PUBS & DUES	44,173	49,038	61,967	97,600	97,600	97,600
6052	OFFICE SUPPLIES	17,241	13,101	14,029	22,000	22,000	22,000
6054	PAPER PRODUCTS	6,842	11,384	7,457	12,000	12,000	12,000
6064	PHOTO, MAPS & BLUEPRINTS	4,009	4,368	6,005	10,000	10,000	10,000
6068	POSTAGE	50,203	45,312	54,774	170,970	56,000	56,000
	60 - Supplies	174,004	176,073	213,762	350,252	270,282	270,282
6404	ADVERTISING	799	2,402	2,760	1,000	1,000	1,000
6419	EDUCATION & TRAINING EXP	19,262	11,078	5,246	3,750	12,650	12,650
6446	LOCAL TRANSPORTATION	50,483	34,738	30,316	40,000	40,000	40,000
6452	MICROFILM SERVICES	0	0	0	5,000	5,000	5,000
6461	PRINTING - OUTSIDE	4,053	17,017	21,195	60,600	23,800	23,800
6467	TRAVEL	22,912	44,494	20,663	6,250	6,250	6,250
	64 - Services	97,509	109,729	80,180	116,600	88,700	88,700
6628	INSURANCE	250	250	255	260	260	260
6634	OUTSIDE CONSULTANT FEES	329,355	309,966	402,108	420,000	420,000	420,000
6637	OUTSIDE CONTRACTS	20,979	1,541	0	0	0	0
6646	PROFESSIONAL FEES	750	1,792	703	5,000	5,000	5,000
	66 - Professional & Contracted Services	351,334	313,549	403,066	425,260	425,260	425,260
6771	COMMUNICATIONS EXPENSE	0	49	383	1,000	1,000	1,000
6780	MAINT EQUIPMENT	119,386	119,536	161,896	129,828	129,849	129,849
6783	MAINT VEHICLE OUTSIDE	112	106	0	2,000	2,000	2,000
6786	MAINT VEHICLE & EQUIP-INS	-357	0	0	0	0	0
6795	RENT - EQUIPMENT	6,561	6,649	17,625	20,000	20,000	20,000
	67 - Rent, Utilities & Maint	125,702	126,340	179,904	152,828	152,849	152,849
6831	PETROLEUM SERVICES	498	359	654	1,500	1,500	1,500
6832	FLEET MAINTENANCE SERVICES	0	35	68	1,000	1,000	1,000
6834	GIS SERVICES	0	0	13,346	0	0	0
6850	COPY MACHINES	0	0	0	500	500	500
6852	PRINTING INSIDE	2,534	4,063	4,181	12,000	12,000	12,000
6854	POSTAGE SERVICES	4,766	4,777	2,856	7,000	7,000	7,000
6874	COMMUNICATION SERVICES	85,372	93,216	61,957	90,000	90,000	90,000
	68 - Interdepartmental Charges/Expenditu	93,170	102,450	83,062	112,000	112,000	112,000
7003	COMPUTER HDWE & SOFTWARE	0	98,522	24,311	6,111	15,000	15,000

800401 ASSESSOR OPERATIONS

ACCT	DESCRIPTION	FY 06 ACTUAL	FY 07 ACTUAL	FY 08 ACTUAL	FY 09 AMENDED BUDGET	FY 10 PROPOSD BUDGET	FY 11 PROPOSED BUDGET
70 - Asset Acquisitions		0	98,522	24,311	6,111	15,000	15,000
	Operating & Maintenance	841,719	926,663	984,285	1,163,051	1,064,091	1,064,091
	Expenditures	7,486,818	7,826,242	8,029,581	8,649,494	8,823,462	9,177,739
43	TOTAL	7,477,302	7,816,621	8,006,023	8,627,994	8,800,087	9,154,364

TITLE	NAME	YEARS OF APPRAISAL TRAINING AND EXPERIENCE
ABSTRACTOR	CHISM, TONY	19
ABSTRACTOR	CROSBY, STEPHAINE J.	20
ABSTRACTOR	POTTS, VELMA ANN	28
ABSTRACTOR	SMITH, JOHNNIE	8
ACCT A	HARRIS, RANDY F.	15
ACCT B	SMITH, SAMANTHA	16
ADMIN	* MOODY, GREG	14
ADMIN	* FINCH, ANITA	17
ADMIN	* GLASCO, SAMMY	0.33
ADMIN AIDE	MANNS, LINDA	16
ADMIN ASSISTANT	* SHELTON, TRAVIS	14
ADMIN TECH	BELL, CARLA	13
ADMIN TECH	BUSH, YVONNE	21
ADMIN TECH	DRAINE, BRENDA M.	25
ADMIN TECH	HANEY, SANDRA C.	20
ADMIN TECH	HARPER, HILDA K.	13
ADMIN TECH	JOHNSON, DEBORAH	23
ADMIN TECH	LACH, SOPHAN	30
ADMIN TECH	MCBRIDE, VALERIE	11
ADMIN TECH	MITCHELL, PRECIOUS R.	17
ADMIN TECH	STIGER, VERVITA	29
ADMIN TECH	TUCKER, WANDA	11
APPEALS COORDINATOR	* STANTON-RILEY, TAMEAKA	10
APPRAISER	BANKSTON, LARRY J.	24
APPRAISER	BRANDON, TERI	19
APPRAISER	BRANIM, STEPHEN	13
APPRAISER	BRUTCHER, CHARLES	38
APPRAISER	CARGILE, LAWRENCE	22
APPRAISER	CHAMNESS, NATHAN	25
APPRAISER	ELION, CHRISTOPHER	24
APPRAISER	JACKSON, JONATHAN	32
APPRAISER	LEE, ALFONZO D.	23
APPRAISER	MIDDLETON, WILLIAM	15
APPRAISER	NESBITT, RONALD G.	26
APPRAISER	PALMER, RONALD	21
APPRAISER	PORTER, JR., WILLIE F.	23
APPRAISER	RICHARDSON, MARK S.	24
APPRAISER	TRIPLETT, ELIZABETH	19
APPRAISER	TROUY, SARAH	23
APPRAISER	WASHINGTON, KENNETH	20
APPRAISER	KIRBY, CHRISTOPHER	23
ASSESSOR	* JOHNSON, CHEYENNE	25
ASSOC APPR	BARBER, JOHNNY O.	23
ASSOC APPR	BOGAN, JOHN C.	18
ASSOC APPR	CHERRY, VONDA	17
ASSOC APPR	COPELAND, CHRIS	13
ASSOC APPR	FARRIS, BRUCE R.	29

TITLE	NAME	YEARS OF APPRAISAL TRAINING AND EXPERIENCE
ASSOC APPR	HALL, KARL	20
ASSOC APPR	KILLEBREW, LARRY	19
ASSOC APPR	LEE, TERRY A.	23
ASSOC APPR	LOVELACE, JOLE	19
ASSOC APPR	MARSH, TIFFANY	21
ASSOC APPR	MOORE III, ELMER	3
ASSOC APPR	NABAKOWSKI, JAMES	2
ASSOC APPR	NALL, KATHERINE	10
ASSOC APPR	NISAR, SHAHIDA	18
ASSOC APPR	O'DONNELL, CORNELIUS	10
ASSOC APPR	POLK, JAMES	13
ASSOC APPR	RICHIE, THOMAS M.	22
ASSOC APPR	RITTER, RICHARD	10
ASSOC APPR	ROOK, GAIL M.	21
ASSOC APPR	RUETTING, ROBERT W.	21
ASSOC APPR	SATTAR, SHEIKH A.	20
ASSOC APPR	STRONG - OLIVER, CARMON	20
ASSOC APPR	SWAILES, CHARLOTTE	22
ASSOC APPR	THOMASON, JIMMY DAN	23
ASSOC APPR	TRAMMEL, JOHN	26
ASSOC APPR	WILLIAMS, LOWELL T.	22
ATTORNEY	* ZELINKA, JOHN	5
CHIEF ADMINISTRATOR	* LAFFERTY, PATRICK	25
CHIEF EXEC SECRE	* BRIGHTMAN, TAMALA	11
CHIEF EXEC SECRE	* THOMAS, KATHY	6
CLER SPEC A	ADAMS, KIRSTEN	11
CLER SPEC A	CARPENTER, NATORIA	10
CLER SPEC A	CROWE, SANDRA	5
CLER SPEC A	ECTOR, GWEN	9
CLER SPEC A	GANT, BARBARA	10
CLER SPEC A	HAMILTON, GERALD	10
CLER SPEC A	HAYES, TIFFANY P.	17
CLER SPEC A	HORTON, VALERIE	8
CLER SPEC A	MASON, FELICIA A.	14
CLER SPEC A	MOTEN, NATASHA	10
CLER SPEC A	NOBLIN, ANGELA	12
CLER SPEC A	PARKS, RUTH	14
CLER SPEC A	PAYNE, LATRICIA	17
CLER SPEC A	PHILLIPS, TAKILA	10
CLER SPEC A	PIRTLE, NORVELLE	9
CLER SPEC A	PITTS, MONICA	8
CLER SPEC A	SAMPLE, HARRIS	13
CLER SPEC A	SCOTT, DORIS	28
CLER SPEC A	STEPHENS, SEAN	9
CLER SPEC A	STEVENSON, ANNIE	5
CLER SPEC A	STRONG, KATHY	20
CLER SPEC A	THIRLAWAY, LORI	23
CLER SPEC A	WEBB, EUGENE	18

TITLE	NAME	YEARS OF APPRAISAL TRAINING AND EXPERIENCE
CLER SPEC A	WHITE, JANET	3
CLER SPEC A	WILLIAMS, REGINA D.	18
CLER SPEC A	YANCY, TERESA	8
CLER SPEC B	COLEMAN, MARK	2
CLER SPEC B	HAILEY, SHARON	2
CLER SPEC B	HARMON, LASHONDA	13
CLER SPEC B	HINES, DORIS	10
CLER SPEC B	HORTON, SARA	10
CLER SPEC B	JACKSON, EARTHA	10
CLER SPEC B	KIMBLE, HOPE	10
CLER SPEC B	MARTIN, VOLATRINA	10
CLER SPEC B	PAGE, TRACY	3
CLER SPEC B	PORTER, LELAND	9
CLER SPEC B	REDICK, DONNA	4.33
CLER SPEC B	WILLIAMS, LATONIA	10
CLERK A	TOWNS, BARNZELL	10
COMM & STAFF REL MGR	* INGRAM, LORIE	11
COMM OUT COORD	* BOYD, WILLIE	5
COMP SYS ANAL	CULVER, MARGARET	15
COMP SYS TECH	CARTER, WADE	11
COMP SYS TECH	GAN, DEE DEE	12
COMP SYS TECH	HOLYFIELD, MARIE	19
COMP SYS TECH	PARKER, ANTHONY	25
COMP SYS TECH	SHERRILL, MATT	3
DEPUTY ADMIN	* CRANSHAW, GWENDOLYN	19
DEPUTY ADMIN	* SAULSBERRY, JOHNSON	0.83
FIELD APPRAISER	CARTER, TERRENCE	8
GIS MAP TECH	BROOKS, ROBERT C.	19
GIS MAP TECH	ELION, ANITA A.	25
MANAGER A	* BEAUPRE', ERIC	4.08
MANAGER A	* CROSS, STEPHEN	6
MANAGER A	BLOW, CHARLES	15
MANAGER A	TODD, RICHARD L.	17
MANAGER A	TROUY, ROBERT	23
MANAGER A	WARE, COREY	23
MANAGER B	* CRUSE, DON	13
OFFICE SYS TECH	HOWELL, RICKEY	1
PERS PROP AUD	BRAZELL, JACKIE	19
PERS PROP AUD	MARSHALL, JACQUELINE	11
PERS PROP AUD	NESBITT, JENNENE Y.	19
PERS PROP AUD	RENFROE, BARBARA J.	20
PERS PROP AUD SR.	BROWN, FRANCES E.	27
SUPERVISOR A	PALMER, BARBARA R.	18
SUPERVISOR B	COLL, JANE BIGGS	41
SUPERVISOR B	WALTON, FELECIA L.	31

Shelby County Government
Assessor Office Employee Listing

Assessor
Cheyenne Johnson

CAO/Appointed
Patrick Lafferty

Admin Asst/Appointed
Travis Shelton

Administrator/Appointed
Greg Moody

Dep Admin/Appointed
Gwen Cranshaw

Attorney/Appointed
John Zelinka

Admin Aide
Linda Manns

Administrator/Appointed
Sammie Glasco

Johnson Saulsberry
Dep Admin/Appointed

Chief Exec Sec/Appointed
Tamala Brightman

Chief Exec Sec/Appointed
Kathy Thomas

IT
Steve Cross
Mgr/Appointed

Computer Sys Analy
Margaret Culver

Computer Sys Tech
Wade Carter
Dee Dee Gan
Anthony Parker
Matt Sherrill

Office Sys Tech
Rickey Howell

Administrative Tech
Veruta Stiger

Abstract
Supervisor
Lisa Walton

Abstractors
Tony Chism
Stephanie Crosby
Velma Potts
Johnnie Smith

GIS/Mapping
Admin B/Appointed
Anita Finch

Computer Sys Tech
Marie Holyfield

GIS Map Tech
Robert Brooks
Anita Elion

Clerical Specialist A
Vivian Green

Clerical Specialist B
Hope Kimbel
Donna Redick

Answer Center/Appeals
Tameaka Stanton-Riley
Appeals Coord/Appointed

Admin Tech - AC
Wanda Tucker
Valarie McBride

Cler Spec A - AC
Ruth Parks
Eugene Webb
Barbara Gant
Norvelle Pirtle
Sean Stephens
Annie Stevenson
Janet White

Cler Spec A - Appeals
Kirsten Adams
Natoria Carpenter
Tiffany Hayes
Latricia Payne

HR/Com Outreach
Appointed
Lorie Ingram

Administrative Tech
Hilda K. Harper

Clerical Specialist A
Lori Thirlaway

ClerkA
Barnzell Towns

Comm Outreach/
Appointed
Willie Boyd

Bookkeeping
Administrative Tech
Yvonne Bush

Clerical Specialist B
Sharon Hailey
Doris Hines
Sara Horton
Volatrina Martin
Latonia Williams

Pers Prop Audit
Eric Beaupre
Mgr/Appointed

Sr PP Auditor
Frances Brown

Accountant B
Samantha Smith

Administrative Tech
Precious Mitchell

Cler Spec A
Gwen Ector
Gerald Hamilton
Kathy Strong

Assessor Accting/
Appointed
Vacant

Personal Property
Manager
Richard Todd

Supervisor
Barbara Palmer

PP Auditors
Jackie Brazell
Jackie Marshall
Jennene Nesbitt
Barbara Renfroe

Administrative Tech
Deborah Johnson

Clerical Specialist A
Valerie Horton
Natasha Moten
Monica Pitts
Teresa Yancy

Clerical Sepcialist B
Mark Coleman
LaShonda Harmon
Eartha Jackson
Leland Porter

Sales Verification
Mgr/Appointed
Don Cruse

Appraiser
Charles Brutcher

Finance
Accountant A
Randy Harris

Administrative Tech
Carla Bell

Clerical Specialist A
Angela Nobiin

Appraisal Support
Manager
Jane Coll

Administrative Tech
Brenda Draine
Sophan Lach

Clerical Specialist A
Sandra Crowe
Felicia Mason
Regina Williams

Residential
Manager
Charles Blow

Manager
Robert Trouy

Appraisers
Stephen Branim
Chris Kirby
Teri Brandon
Nathan Chamness
Ron Nesbitt
Jonathan Jackson
Ken Washington
Elizabeth Triplett
Ron Palmer

Associate Appraisers
Terry Lee
Gail Rook
Shahida Nisar
Jole Lovelace
Jimmy Thomason
Tom Richie
Karl Hall
Richard Ritter
Carmon Oliver
Neil O'Donnell
Sheikh Sattar
Katherine Nall
James Polk
Chris Copeland
Charlotte Swailes
John Bogan
Tiffany Marsh
James Nabakowski
Elmer Moore

Commercial
Mgr/Appointed
Corey Ware

Appraisers
Sarah Trouy
Rick Middleton
Chris Elion
Sandra Scoggin
Mark Richardson
Larry Bankston
Willie Porter
Lawrence Cargile
Alfonzo Lee

Associate Appraisers
Robert Ruetling
Taylor Williams
Larry Killebrew
Johnny Barber
Vonda Cherry
John Trammell

Clerical Specialist B
Tracy Page

Residential Support
Administrative Tech
Sandra Haney

Clerical Specialist A
Harris Sample
Doris Scott

Field Appraisers
Terrence Carter
Burton Holyfield (Temp)
Charles Settle (Temp)

Pictometry®
Visual Intelligence™

FREQUENTLY ASKED QUESTIONS

Frequently Asked Questions

What is Pictometry?
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Can the images be annotated?
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What are the requirements for each client workstation?

What is Pictometry?
Pictometry is the world's largest digital, oblique aerial photography company. The company develops and markets a sophisticated, integrated information system that allows users to have high-resolution images of neighborhoods, landmarks, roads, and complete municipalities from multiple views at the click of a mouse.
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What does oblique mean?
Oblique is the technical term used to discribe an aerial photograph that is taken at an angle. This type of image is far more intuitive and useful in many situations where more information is needed than can be obtained by looking at an aerial photograph that is straight down (orthogonal view).
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What is the advantage of Pictometry?
Pictometry offers a significant advantage compared to traditional overhead photography by taking previously complex technologies, adding a wealth of new features, and then making it affordable and easy-to-use. The result is a revolutionary way to use aerial imaging that was unheard of just a few years ago.
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What makes Pictometry images different from traditional aerial photography or satellite imagery?
There are many aspects of Pictometry that are dynamically changing the use of visual information systems and how organizations think about aerial imaging:

1. **Georeferenced oblique images** – Pictometry has broken new ground on providing metric oblique images that are accurately georeferenced down to the pixel level.
2. **Instant recognition of any location** – Because of their oblique nature, Pictometry images do not require advanced photo-interpretation skills in order to recognize features in the image. The data is presented from a view we are all used to seeing. Oblique simply means images were taken at an angle. This provides a vital benefit for first responders as they can more easily and quickly understand the area and surroundings of where they are going.
3. **Client image library** – Pictometry has created a centralized storage and delivery system that allows all of the images captured to be stored in a central repository and quickly queried at the click of a mouse to find all images that point to a region of interest.
4. **Easy and intuitive** – Pictometry has been designed to be both powerful and easy to use. With very little training, operators can become immediately productive with Pictometry's measurement tools.
5. **Intelligent Images™** – Pictometry's all-digital, fully georeferenced images include all the data necessary to use the images without any required knowledge of coordinates, datums or projection systems. A user needs only to double click on an image and Pictometry does the rest.
6. **High_resolution** – Pictometry's digital aerial photos allow viewers to see detailed information of building

and land attributes attributes such as doors, windows, number of floors, building composition, roads, trees, and many other neighborhood features, yet they cannot be used to identify people or read license plates.

7. **Renewable image libraries** – Pictometry's image libraries are refreshed every two years, or more often if desired, allowing customers to analyze changes that have taken place over time.
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How is Pictometry used?
There are endless applications for Pictometry. From 9-1-1 dispatching centers, homeland security and emergency management agencies, and first responders, to engineering firms, community planning agencies, and transportation departments. Pictometry provides visual information that lets you see everywhere, measure anything, and plan everything.
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Does Pictometry provide surveying capabilities?
No. Pictometry provides a second order visualization tool supporting the needs of its many market segments by using digital aerial images, software, and existing topographical data. The company does not produce authoritative or definitive information (surveying) from its aerial images or its software.

The differences between surveying and Pictometry measuring tools are significant. Surveying involves a detailed measuring process by licensed professionals on site to determine very specific measurements for real property and building measurements with certified accuracy. Pictometry is designed as a reference tool where these types of exact measurements are not required, but there is a critical need for visual data to provide vital information that can help save time, resources, and lives.

For example, in an emergency situation, such as a fire, a police action, a homeland security event, arriving at centimeter accuracy to respond to a life-threatening situation is not needed. Nor is it practical or timely for public safety officials to engage in surveying activities when time is of the essence in providing a proper, well-planned response.

Pictometry has proven itself to be a valuable tool that enables public safety professionals to better understand the situation they are responding to with an easy-to-use visual tool that gives them enough information to quickly and more effectively respond to any given situation. For law enforcement it may mean knowing what the building measurements are during a hostage situation. For fire officials, Pictometry can be used to measure the height of an elevator shaft for placement of ladders and hoses. For search and rescue or medical response units, it may be finding and measuring a ravine where an accident has taken place. In all these situations, the ability to obtain measurements quickly and easily can potentially make the difference between a successful rescue and a tragic outcome.

For engineering, transportation, utility, planning, and architectural applications, Pictometry enhances the pre-inspection process with a better visual inspection of buildings and properties that can save time and resources. For example, Pictometry can help engineering, architectural, planning, and surveying teams to know before they arrive on site, what environmental factors, conditions, obstacles, and other potential hindrances might be at the site that could prevent a successful survey. Using printed images from Pictometry, surveyors can more easily and quickly locate their survey points. Once a survey is completed by a licensed professional, Pictometry images can be supplied with the certified survey to present project concepts that are easier to understand by clients who may not have surveying and/or engineering backgrounds.
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What are some of the specific applications for Pictometry in these environments?
Pictometry provides a powerful tool that can help multiple organizations, departments and agencies save valuable time, money, and resources. In the case of emergency response personnel, the ability to respond with accurate information can save not only time and resources, but potentially lives as well. The following are just a few of the many key applications where Pictometry adds value:

Law Enforcement:
- Identify staging and surveillance areas
- Search, raid, and seizure planning
- Photo documentation for search warrant applications
- Traffic control analysis, evacuation planning, and routing
- Land/air coordination in search and rescue efforts
- Setup foot chase/crime-in-progress perimeters in seconds
- Turn night into day – winter into summer
- Historical archiving and accident reconstruction

- Logistical analysis
- Statistical mapping

Fire Departments:

- Preplan responses for major structures and facilities
- Locate and establish field command centers
- Measure hose distance from water sources and hydrants to fire
- Zoom in and inspect structural composition, roof layout, and access points
- Access structural inventories such as sprinklers and hazardous material lists
- View impact of wind direction on neighborhood for potential evacuations
- Integrate third-party data such as plume impact
- Send coordinates of house numbering systems to MDTs in vehicles en route

9-1-1:

- Instantly view multiple images of caller location at time of call
- View alternate traffic routes to incidents
- View each address from multiple angles for entry and escape points
- Measure height, length, and width of buildings
- Provide remote guidance on location of electrical wires and other obstacles that might impair equipment or helicopter access
- Integrate third-party information such as dispatch software and records management systems
- Monitor foot chases through visual clues and provide assistance to officers on the scene
- Using visual clues, help identify true location of incidents that are called in that may not be the actual incident area.

Homeland Security

- Pre-emptive and concurrent tactical planning against terrorism
- Use for training exercises
- Conduct vulnerability analysis and threat assessments of public utilities such as water supplies, coastal areas, and electrical distribution systems
- Find the best location for field command posts and apparatus positioning
- Create visual databases of critical infrastructure such as bridges, dams, roads, chemical outlets, petroleum pipelines, storage facilities, landmarks, and other public buildings
- Instantly assess situational environments -- measure angles, distance, height, and width of any structure or property
- Crowd control and evacuations
- Ensure that manpower and resource deployment match the situation

Engineering, Transportation and Utilities

- Highlight and coordinate new roadway or other construction sites, schedules, and progress with drawing tools
- Inspect and pre-plan new developments before sending out survey crews
- Import data from GIS and other sources for asset location of water mains, electrical distribution systems, and zoning information
- View adjoining properties for impact
- Automatically calculate acreage or square footage
- Review properties for planning rights of way and easements
- View neighborhoods for growth and traffic flow analysis Back to top

an I "zoom in" on these images for more detailed information?
es. Pictometry gives you the ability to zoom in and out of all images. However, the term "zoom in" can be very isleading in discussions regarding privacy issues.
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/hat about privacy issues?
is understandable that when some people first see Pictometry they may get the wrong idea that we can zoom to recognize them, read their car's license plate, and otherwise obtain personal information from the images. /hile Pictometry images offer detailed information on building and property features such as roof lines, road arkings, bushes and shrubs, the images cannot be viewed at sufficient levels of detail that would permit

license plates to be readable or people to be recognized.

Communities using Pictometry have long understood that our digital imagery, while indeed impressive at 6-inch pixel resolution, substantially deteriorates in resolution beyond this point.

Below is an example of trying to use the system beyond its stated parameters of operation.
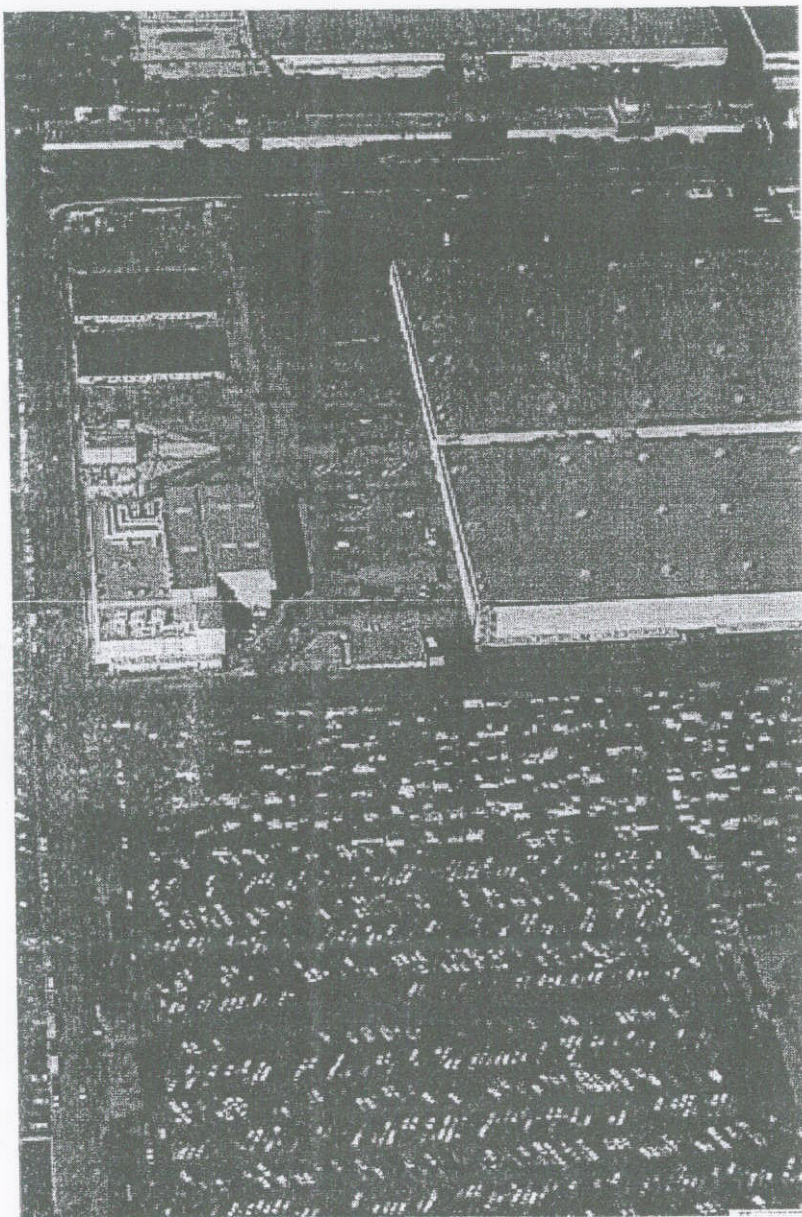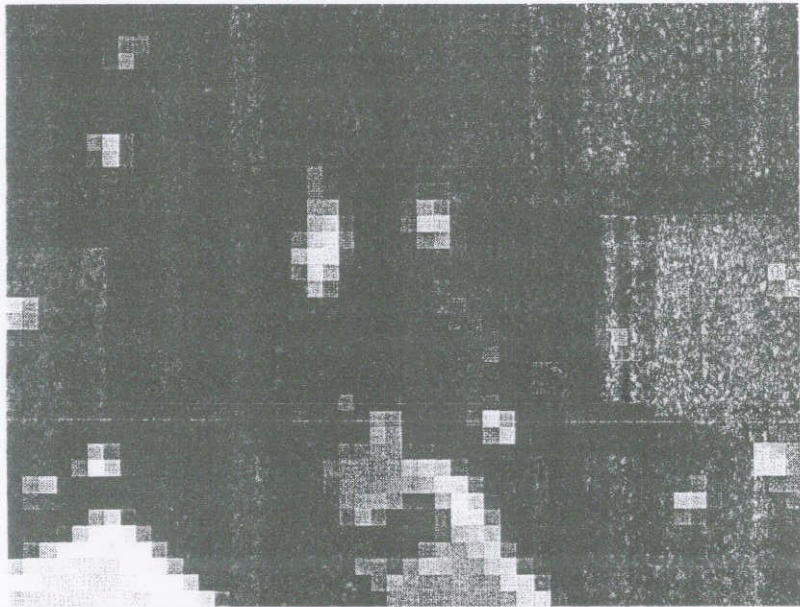

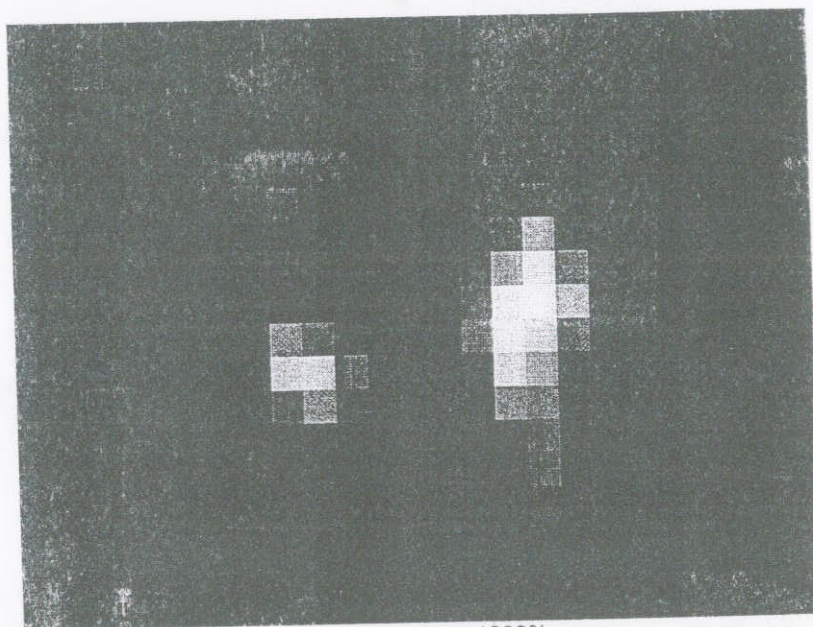Above: Full Neighborhood image
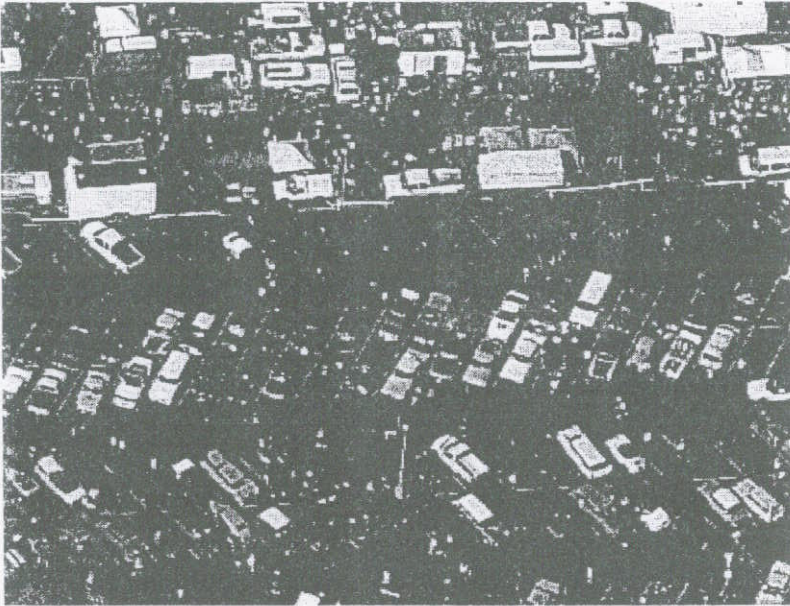
Above: Image at 100%

Above: Image at 200%

Above: Image at 800%

Above: Image at 400%

Above: Image at 1600%
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Can I link my existing mapping and GIS to Pictometry?
Yes. Pictometry software can overlay shape files directly on top of both oblique and orthogonal images as well as display a wide variety of other vector data.
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How are Pictometry images stored?
The image raster data is stored in an industry standard image file format such as JPEG, TIFF or MrSID.
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Can the images be annotated?
Yes. Pictometry provides a number of annotation tools as well as allowing the users to attach and geolocate other documents or files, such as a Word or Excel document or even a corresponding image or video from another source.
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What coordinate systems does Pictometry support?
Internally, Pictometry works in WGS84 lat/lon. However, Pictometry can translate coordinate systems on-the-fly that enhance interoperability with many common coordinate systems.
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What are the requirements for each client workstation?
There are not many specific "requirements." Pictometry's software will run on most Windows platforms. Pictometry specifically tests compatibility with Windows NT, XP and 2000.
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Company History

Pictometry is located in Rochester, New York, the "Imaging Capital of the World."

Pictometry is a unique, patented information system that combines aerial imaging with a state of the art software system that has the ability to provide visual information unlike any other system available. While Pictometry libraries contain orthogonal (straight down) images like ordinary aerial imaging, over 80% of Pictometry's images are oblique (taken from angles) so that features can be easily seen in their entirety. Within seconds, using Pictometry's software, a user can literally see everywhere, measure anything and plan everything. This means that clients can literally view and analyze any house, building, intersection, fire hydrant, tree or any feature in their area from their laptop or workstation. Features can be viewed from at least three and up to twelve different directions. The images are all in a full color, high resolution, digital format. Pictometry does not utilize or produce authoritative or definitive information (surveying) from its aerial images, but is a second order visualization tool that supports the many needs of its customers in their market segments.

Click to see a full resolution
(opens in new window)

Corporate Milestones:

1996 - Steve Schultz begins development of capture and display system.

1998 - Proof of concept system functional.

2000 - Pictometry International Corp formed. New CEO Richard Kaplan aligns product and business plan. Technology is reworked to create the current product line. Company achieves first sale and revenue generation.

2001 - First major installation - Arlington County, VA. Company closes eight other counties and several custom installations during its first complete fiscal year of operation.

2002 - Company achieves over 75% growth for second fiscal year during a time of economic recession, massive layoffs in corporate America, and cuts in government spending. The company's customer list expands to over 40 counties and the State of Massachusetts. Company begins marketing to private industries such as engineering and architectural firms, title companies, real estate developers, and others.

2003 - Company triples its sales force of district managers and experiences dramatic growth of over 400% for its third fiscal year.

2004 - Company's customer base expands to over 125 counties. Presently negotiating contracts with over 300 counties, numerous states and federal agencies, international opportunities, and private business applications.
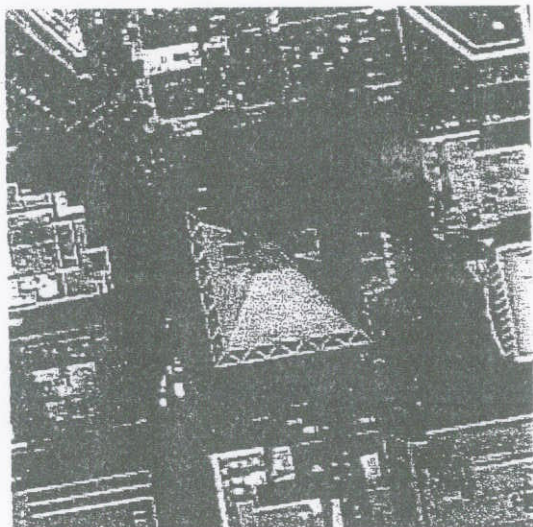
Above: A traditional orthogonal image of the Transamerica Building.
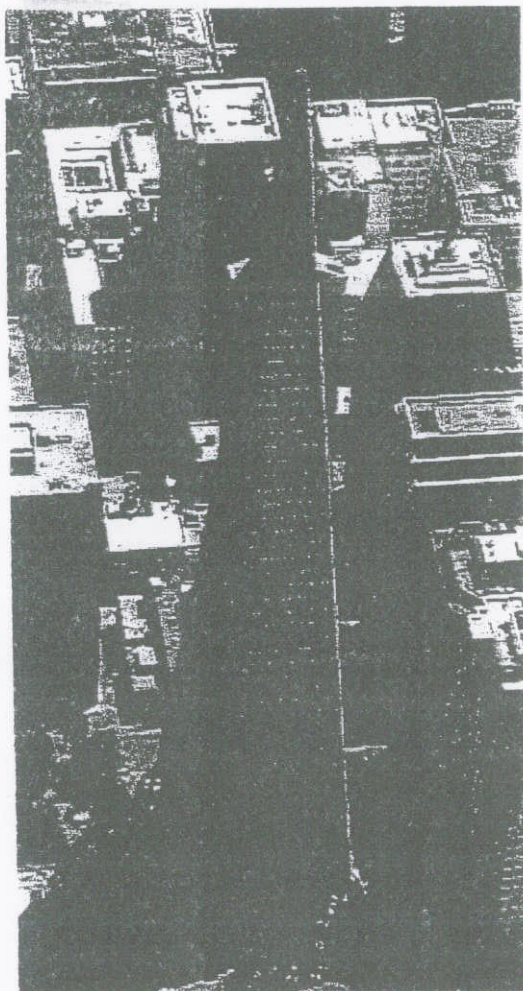
Right: A Pictometry oblique image of the same building at approximately the same ground sample distance.

Notable Applications:

- A 9-1-1 operator using Pictometry helps locate a cellular call for help from someone needing emergency medical assistance. The caller did not know the address of the location, and in less than a minute, the 9-1-1 Center found it using Pictometry.
- Pictometry helps a county GIS Department and Appraisal Staff dramatically reduce their number of site visits by 70%.
- Pictometry selected by the United States Geological Survey to provide the preliminary digital camera calibration system for the U.S. Geological Survey (USGS) at the Earth Resource Observation Systems (EROS) Data Center.
- Pictometry images used by Arlington Fire Department on scene during the Pentagon incident on September 11, 2001.
- Documenting the aftermath of 9/11 in New York City - Pictometry's capabilities were brought to bear on the World Trade Center site by a group of state and federal agencies which included the NYS Office for Technology, NASA, and the Institute for the Application of Geospatial Technologies. Pictometry's imagery and information system were used by the New York City Fire Department and the Federal Government (FEMA, EPA).

Want to know more? Pictometry invites you to learn more about our company. Register here to gain access to more Pictometry info.

Already Registered? Click here to login.

RESOLUTION NO. _____

RESOLUTION AUTHORIZING
A CONTINUOUS FOUR (4) YEAR REAPPRAISAL CYCLE

WHEREAS, Tennessee Code Annotated Section 67-5-1601 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year reappraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle, and

WHEREAS, Tennessee Code Annotated Section 67-5-1601 provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, a reappraisal program may be completed by a continuous four (4) year cycle comprised of an on-site review of each real property over a three (3) year period followed by revaluation of all such property in the year following completion of the review period, and

WHEREAS, the county legislative body of _____ County understands that by approving such a four (4) year reappraisal cycle, a sales ratio study will be conducted during the second year of the review cycle and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of _____ County, meeting in _____ session on this the _____ day of _____, _____, that:

PURSUANT to Tennessee Code Annotated Section 67-5-1601, reappraisal shall be accomplished in _____ County by a continuous four (4) year cycle beginning _____, comprised of an on-site review of each parcel of real property over a three (3) year period followed by revaluation of all such property for tax year _____.

Adopted this _____ day of _____, _____.

APPROVED:

_____
County Mayor

ATTEST:

_____
County Clerk

between

_____Shelby_____ County and The Division of Property Assessments

DATE: _____June 1, 2009_____

TO: _____Cheyenne Johnson_____, Assessor of Property

_____A.C. Wharton_____, County Mayor (or Executive)

RE: _____Shelby_____ County __2013__ Year Reappraisal Program

FROM: State of Tennessee
Division of Property Assessments
David Sherrill, CAE, Director

The purpose of this Memorandum of Understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of Shelby County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the State of Tennessee, Division of Property Assessments. A reappraisal program is defined as the updating of all values in the county by analyzing current information and establishing new tables, models, schedules, rates and depreciation.

TCA 67-5-1601 provides for Assessors of Property to have the option to reappraise either on a 6-year cycle with an update of values in the third year or to reappraise on a 4 or 5 year cycle with no updates. TCA 67-5-1601 (d) requires the Division of Property Assessments to provide technical assistance to counties during the year of reappraisal. The resources available to the Division of Property Assessments enables them to provide technical assistance to counties during the reappraisal year, however, the amount of division involvement will be determined by the workload resulting from all counties that are scheduled for reappraisal during each year.

The amount of Division of Property Assessments involvement must be determined and clearly understood prior to the county producing a plan for reappraisal. The Assessor of Property will prepare a Plan for Reappraisal that accomplishes reappraisal in accordance

with standards and procedures prescribed by the Division of Property Assessments. The Plan for Reappraisal must include all specific items identified in this Memorandum of Understanding.

I. County Responsibility

(These items will be the county's responsibility unless specifically identified as being performed by the Division of Property Assessments.) The Assessor of Property will be responsible for ensuring that all phases of the reappraisal program are conducted in accordance with Division of Property Assessment's policies and procedures relating to **property valuation, sales verification, appeal defense and statistical standards.** The county must **resolve data quality reports, provide accurate property characteristics, provide adequate data entry, demonstrate its ability to organize and manage a program, provide adequate staffing and provide financial support.** The following is an overview of the process and can be used in conjunction with manuals developed by the Division of Property Assessments. The manuals should be used for more specific information on each of the topics identified.

A. **Property Valuation:** All types of property will be valued following standard procedures.

1. **Residential** - Residential properties will be valued by determining the proper base rate for each residential improvement type in the jurisdiction. The base rates will be developed using sale properties with recently constructed improvements whenever possible to reduce the difficulties of estimating depreciation and to increase the accuracy of the land values. The base rate analysis will consider the new depreciation that will automatically be calculated when the year of reappraisal changes. The Assessor of Property shall retain all base rate analyses for appeal purposes. Appropriate depreciation and/or effective age will be used to adjust groups of parcels identified as having unique market consideration. When additional depreciation or effective age changes are used to adjust values, market analysis must be retained to support the adjustments. Individual property characteristics will not be improperly altered to effect acceptable analysis results. Extra Features and Special Buildings will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from the local market when possible, and the Assessor of Property will retain all necessary supporting documentation for review and appeal purposes. Residential land will be valued using accepted appraisal practices and available computer techniques. All residential market area delineation codes will be reviewed to

determine their accuracy, and the necessary action will be taken to correct any changes indicated by the market since the last reappraisal program.

2. **Rural Land** - Rural land will be valued using standard rural land valuation procedures. Rural sales will be located and verified to determine if they meet the requirements of a valid transaction. All rural sales will be reviewed by the Assessor of Property or a staff member with either the buyer, seller or agent to determine the conditions of the sale and if any adjustments are needed. A rural land sales verification form will be completed on all rural sales. These forms will be separated into Qualified and Disqualified sales and maintained in the Assessor of Property's office for review and use in appeals. All rural land will be valued using the rural land tables. Appropriate sales analysis must be conducted to produce a rural land schedule and also to determine all factors affecting value. Areas of the county that cannot be valued using the base rural land schedule will be valued using the rural land schedule adjusted to the appropriate level of value. Land grade maps will be used to determine the appropriate land grade for each parcel. The land grade maps, if not already available, will be constructed by using all available SCS soil survey information. All maps will be updated to reflect the most current base features such as wooded areas and areas that have been cleared since the last reappraisal program. It is appropriate to use home sites on all rural tracts where a home site exists. The Rural Land Procedures Manual published by the Division of Property Assessments will be followed in the valuation of all rural land. All rural market area delineation codes will be reviewed to insure they conform to current market conditions.

3. **Commercial/Industrial Property** - All commercial and industrial property shall be valued using standard valuation procedures. The listing of commercial and industrial properties will be reviewed for accuracy. All commercial property will be reviewed to determine if valuation by the income approach is the most appropriate method. In these instances, it will be necessary to gather sufficient income and expense data to calculate an indication of value by the income approach. All the completed income and expense forms will be retained for review and appeal purposes. All income data must be analyzed by making comparisons with like properties such as comparing offices to offices, warehouses to warehouses, and restaurants to restaurants. All commercial sales will be verified to determine if any special circumstances such as personal property or unusual financing are included. Commercial and industrial base rates will be developed for each type of commercial and industrial improvement in the jurisdiction. This is typically accomplished using a combination of local information and a professional cost service. All industrial

properties shall be revalued using the most appropriate method, typically the cost approach. All commercial and industrial land will be revalued using the most appropriate method such as front foot price, square foot price or unit, and all pertinent information such as zoning will be indicated on the land valuation maps. All analyses and sales information used to determine the commercial and industrial land values will be retained by the Assessor of Property for review and appeal purposes. All commercial and industrial market area delineation codes will be verified to determine if they need to be revised due to changes in the market. All commercial and industrial property will be valued following the Commercial and Industrial Valuation Manual prepared by the Division of Property Assessments.

4. **Small Tracts** - Land that does not qualify as a farm and is not part of an organized development is considered a small tract. It is typically valued as an individual unit and priced per unit or per acre. A total countywide small tract analysis must be accomplished in order to determine reasonable values. After the analysis has been accomplished and a pricing guide developed, the existing small tracts are to be reviewed to determine consistency. After making any needed adjustments to improve consistency, the small tracts will be revalued using accepted appraisal practices and any appropriate computer techniques. The Assessor of Property should maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area delineation codes that have an effect on the valuation of small tracts will be reviewed to determine accuracy, and any adjustments needed will be made.

5. **Unique Properties** - Usually, unique properties will exist in a county that will require special treatment. These can be lake properties, mobile homes, large industrial complexes, mineral interest, leasehold interest, etc. The Plan for Reappraisal will address these properties and explain how they will be valued.

B. **Sales Verification:** A major element in the success of a reappraisal program is the completeness and accuracy of the sales file. The Division of Property Assessments has published the Property Assessor's Procedures for Sales Data Collection and Verification. These procedures will be followed to ensure the desired accuracy. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the analysis depends on the accuracy of the sales file and every effort should be made to ensure this accuracy. The Assessor of Property will maintain sufficient records on the verification of sales for review and appeal purposes.

C. Appeal Defense: Any reappraisal program must have the necessary data and information to defend the appraisals. The Assessor of Property and staff must have the ability to present the value-supporting data in a manner that provides the property owners and appeal boards with the information necessary to understand how and why the value conclusions were determined. The Assessor of Property and staff will resist making unnecessary changes just to satisfy the property owner when the appraisal is correct. All elements of the valuation process must consider the appeal process. An effort must be made to maintain sufficient data to defend the values, and this data includes the following: Base Rate Analysis; Sales Analysis; Cost Information; Land Valuation Information; Adjustments to Sales; Income and Expense Information; and any other information that will be useful in the appeal process.

D. Statistical Standards for Reappraisal: The Division of Property Assessments has developed statistical standards for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards provides indications that the reappraisal program may be flawed and unacceptable. The standards apply to property by its statutory classification such as residential, commercial, industrial and farm. Within each classification, properties may be further stratified based on a detailed analysis of the information available. The data used to produce the analysis must be accurate and uninfluenced by personal desires to attain a certain goal. The discovery of inaccurate data that has an influence on the results of the statistical analysis will be considered in the overall evaluation of the program. If the results of the statistical analysis fail to meet the standards, said results will be reported to the State Board of Equalization for appropriate action.

E. Data Quality Reports: The Data Quality Reports include edits that enable the assessor to identify data problems. Since the success of a reappraisal program is determined by the accuracy of the data, each county must resolve all errors found on the Data Quality Reports. Typically, this information is produced from the Assessor of Property's computer file and analyzed locally. The ability to produce this information locally requires certain computer skills. Counties not on the State's Computer Assisted Appraisal System will develop similar capabilities and produce and use these types of reports to resolve all erroneous data.

F. Data Entry: A reappraisal increases the amount of data entry because of changes and adjustments to the file, especially where extensive field reviews are required. Any plan for

reappraisal must consider this additional data entry workload, identify detailed expected production levels, produce a completion schedule and provide for terminals and sufficiently trained personnel.

G. Organization and Management: The completion of a successful reappraisal program is dependent upon the ability of the Assessor of Property to organize the work activities and to manage the employees.

1. The initial indication of the Assessor of Property's ability is the Plan for Reappraisal. If the Assessor of Property can properly complete a Plan for Reappraisal that considers all aspects of the program, it is likely the Assessor has the necessary organization skills. In addition to the normal items of real property associated with reappraisal, the Assessor of Property's plan shall include a program of discovery, data collection, analysis and valuation for any assessable leasehold or mineral properties in the county. The Plan for Reappraisal shall include a detailed schedule showing the beginning and ending dates of each phase of the program, the personnel responsible for each phase and the man months necessary for the completion of each phase. The Plan for Reappraisal will contain a plan for notifying property owners of the new assessed values and providing them the opportunity to appeal such values.

2. The Assessor of Property will also need to consider the normal maintenance that is the daily occurrence in the assessor's office. New construction continues, deeds are recorded and the public continues to make inquiries. This work must proceed and the organization of the Assessor of Property's office must consider these items as well as the reappraisal. The plan for reappraisal must include a section on maintenance that provides specific information such as a completion schedule for all map and ownership maintenance and a completion schedule for collecting data and valuing all new construction. This information must also include the specific names of the employees that will perform these tasks.

3. After the Assessor of Property has properly organized the office and planned for all aspects of reappraisal while continuing to perform normal maintenance, the Assessor must manage the staff and resources. The management includes making personnel assignments and determining which phase of the program should be completed next, as well as overseeing and supervising the quality and quantity of the work being performed.

The Assessor of Property will develop and maintain production reports and quality control reports to ensure that the program is completed accurately and on time.

H. Staffing: The Plan for Reappraisal shall contain a staffing plan that provides for adequate reappraisal staff, sufficient review and clerical staff to accomplish the necessary work with regard to the on-site review. The Plan for Reappraisal must be specific in identifying the personnel necessary for each phase of the reappraisal as well as all other phases of the normal maintenance work accomplished by the Assessor of Property's office.

1. The Assessor of Property shall assume the responsibilities and duties of the reappraisal manager or employ a qualified reappraisal manager having previous experience in directly related programs. The qualifications of the reappraisal manager shall be included in the Plan for Reappraisal and submitted to the Division of Property Assessments for approval.

2. The Plan for Reappraisal shall include the training and experience levels of all employees that will be involved in the reappraisal program. The qualifications of the employees will be determined by the courses and seminars they have attended as well as the amount of their reappraisal experience.

I. Approval for 4-Year and 5-Year Cycles: The Assessor of Property in any county that plans a 4 or 5-year reappraisal program must have approval by resolution from the county legislative body. The Plan for Reappraisal prepared by the Assessor of Property must be submitted for review to the county executive and the county legislative body. The county legislative body must provide the funding to accomplish the reappraisal program as outlined in the Plan for Reappraisal. It shall also be understood that reappraisal on a 4 or 5-year cycle does not entitle the county to any additional state funds beyond those determined for a 6-year reappraisal cycle.

II. State Division of Property Assessments' Responsibility:

TCA 67-5-1601 (d)(1)(B)(3) provides that all work (accomplished by the Assessor of Property) is subject to the supervision and approval of the director of the Division of Property Assessments. The Division of Property Assessments is required to supervise and direct all reappraisal and revaluation programs. The Division of Property Assessment's statutory responsibility is to (1) provide technical assistance and (2) ensure the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of limited involvement from the

Division of Property Assessments and also agree to maintain records and provide sufficient data and reports to enable the Division of Property Assessments to evaluate the quality of the reappraisal program.

A. **Technical Assistance:** Technical assistance is provided to a county by experienced staff members of the Division of Property Assessments. The technical assistance to be provided by the Division of Property Assessments will be determined considering available resources and existing workload of county reappraisal programs scheduled during each year.

TECHNICAL ASSISTANCE TO THE ASSESSOR MAY INVOLVE THE FOLLOWING ACTIVITIES:

- Residential Base Rate Development
- Residential Analysis (V & I)
- EFSB Cost Tables Development
- Rural Land Schedule Development
- Home-Site Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Unique Industrial Properties Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development

- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area Delineation Codes Review

B. **Modification of Responsibility**

Due to level of expertise, number of staff members and resources available to the Assessor of Property, there may be a need to modify areas of responsibility in the Memorandum of Understanding. The purpose of the modification of responsibility is to provide latitude between the assessor and the division regarding the identified areas of responsibility. The following are specific modifications to this agreement that will be mutually beneficial for both parties and allow for better utilization of resources during the revaluation program:

_____

_____

III. Accuracy of Program

The Assessor will prepare a Final Value Report that will give an overview of the reappraisal program and support the value indications. The accuracy of the reappraisal program shall be determined by a review of the supporting documentation for the following: base rate development; land valuation; the application of market adjustments; the market area delineation codes analysis; rural land sales analysis; small tract analysis; the identification and valuation of unique properties; the completeness of the sales file; the quality of records developed for appeal defense; the results of the statistical analysis; the resolution of the data quality reports; and the property characteristic data.

IV. Computer Appraisal System

In the event the assessor of property chooses to change the current computer appraisal system, information regarding the new system and a detailed plan of implementation must be included with the reappraisal plan for approval by the State Board of Equalization.

V. Failure to Comply

It is the expressed intent of this Memorandum of Understanding to provide the County and the Division of Property Assessments with a clear understanding of the responsibility of each party in regard to the completion of the next reappraisal program. It is the intent of the Division of Property Assessments to take whatever action necessary to ensure the accurate and timely completion of the reappraisal program. Failure on the part of the county on any of the items agreed to herein shall result in the reporting of said failure to the State Board of Equalization for appropriate action.

It is with full understanding that we accept the conditions identified in this Memorandum of Understanding and accept responsibility to accomplish all items identified herein. We recognize that failure on the part of the county legislative body or the Assessor of Property to complete the agreed to requirements will result in the action identified herein.

County Mayor (or Executive) _____ __/__/__
                                    Signature   Date

County Assessor of Property *Cheyenne Johnson*   8/28/09
                                    Signature   Date

Reg. Appraisal Supervisor   _____ __/__/__
Div of Property Assessments   *Signature*   Date

Area Appraisal Manager   _____ __/__/__
Div. of Property Assessments   *Signature*   Date

Don Osborne, CAE, Asst. Dir. _____ __/__/__
Div of Property Assessments   *Signature*   Date

revised 02/13/08